

In the Claims:

1. (Currently Amended) A sinking seat for a vehicle, comprising:
 - a front mounting part composed of catch legs, each catch leg having a catch encompassing and being coupled to a striker for supporting [the] a lower side of a cushion of the seat;
 - a rear mounting part having grooved legs, each grooved leg having a coupling groove into which a striker is inserted; and
 - a rear leg including an upper part integrally coupled to said grooved leg and [an] a lower part rotatably coupled to the upper part, ~~The seat in claim 1~~ wherein a coupling part between the upper part and the lower part of said rear leg comprises a channel having a “U” shaped cross-section such that the lower part is inserted into an inner side of the upper part, a rotating pin, which functions as a rotating axle of the lower part in relation to the upper part, penetrating an upper side of an overlapped part between the upper part and the lower part, a guide pin passing through the upper part and the lower part disposed below the rotating pin, and a guide groove formed in the upper part receiving the guide pin for rotation relative to said rotating pin.
2. (Original) The seat in claim 1, wherein the coupling groove is opened toward [the] a front of said sinking seat and perpendicular to said rear leg, and is formed by an elastomer component and a rubber component.
3. Canceled